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GOVERNMENT OF PUNJAB

DEPARTMENT OF INDUSTRIES & COMMERCE

NOTIFICATION

The 31st July, 2019

No. PIU/FIIP(R) 2013/Amendments/3185.—The Governor of Punjab is pleased to make following amendments in the ‘Fiscal Incentives for Industrial Promotion (Revised)-2013’ (FIIP(R)-2013) notified vide No.17/7/2014-ASI/1372 Date: 09.11.2015:

1. In Clause 1.2.1.7 of Chapter-1, the words, “or the last date of such approvals under LORC-I as the case may be” shall be inserted after the words “The date of issue of Letter of Regulatory Clearances-I (LORC-I)”.
2. In Clause 1.2.1.11 of Chapter-1 the words, “the Bureau” shall be substituted with the words “convener of State Level Committee / District Level Committee as the case may be”.
3. Clause 1.2.1.12 of Chapter-1 – Omitted.
4. In Clause 1.2.1.15 of Chapter-1 the word “IDC” shall be substituted with the word “Scrutiny Committee” defined in Chapter-2.
5. Clause 1.2.1.17 of Chapter-1 – Omitted.
6. In Clause 1.3.3 of Chapter-1 the words, “or CAG empaneled CAs / PSIDC / SIDBI / State Empanelled Agencies” shall be inserted after the words or an Agency empanelled by the Bureau for this purpose.
7. In Clause 1.3.4 of Chapter-1 the word “IDC” shall be substituted with the word “Scrutiny Committee” defined in Chapter-2.
8. In Clause 1.3.19 of Chapter-1 the word appearing “LoIFI” shall be deleted.
9. In Chapter-2 – Procedure for availing Fiscal Incentive shall be substituted as under:-

2.1 The Unit shall apply in the ICAF-2013 and relevant scheme forms and enclose the DPR (Clause 1.3.3) and other required documents as explained in ICAF-2013 and relevant scheme forms. The ICAF-2013 should be submitted online on Invest Punjab-Business First Portal at www.investpunjab.gov.in or www.pbindustries.gov.in, with prescribed attachments.

2.1.1 The unit may apply for pre-production fiscal incentive i.e. Exemption from Stamp Duty on the portal. After verification by the scrutiny committee, the case shall be considered by DLC/SLC as the case may be. After approval by the DLC/SLC eligibility certificate will be issued by the convener of DLC/SLC.

2.2. Commencement of Commercial Production

2.2.1. Once the unit comes into commercial production, the registered unit shall update ICAF-2013 for production related data on the portal.

2.2.2. After commencement of commercial production, the unit can apply for post-production fiscal incentives.

2.2.3. Report by Scrutiny Committee

After completion of case i.e. ICAF-2013 and relevant scheme form have been submitted by the entrepreneur along with supporting documents, a report shall be made by the Scrutiny Committee to the Competent Authority for ascertaining new investment & eligibility under relevant schemes, within 60 days of submission of complete documents. Ordinarily, the documentary claim including the audit report / certification / recommendations given by the empanelled CAs shall form the basis of the report of the Scrutiny Committee. However, the Committee or any of its members may, for reasons to be recorded in writing, carry out an inspection and/or seek additional information.

2.2.4. The unit shall submit its revised apportionment of incentives based on the FCI recommended by DLC/SLC and deposit required amount in accordance with Clause 1.3.10, before the issuance of Eligibility Certificate.

2.2.5. As per the approval of DLC/SLC, the convener of SLC/DLC will thereafter, issue an Eligibility Certificate on the basis of the revised apportionment of incentives as per the actual FCI.

2.2.6. The disbursement shall be made on the basis of inter districts state level seniority to be maintained online. The seniority of the sanctioned cases for the purpose of disbursement of fiscal incentives shall be reckoned from the date of commercial production and not from the date of sanction.

2.3. Scrutiny Committee

2.3.1. Apart from online processing and scrutiny of the documents, following Scrutiny Committee will verify the date of commercial production of the unit and also scrutinize the case for fixed capital investment made by the unit.

(i) GM, DIC	Chairman
(ii) Lead District Manager	Member
(iii) Concerned Financial Institution	Member
(iv) Representative of Department of Taxation	Member
(v) Representative of PSPCL	Member
(vi) Two representatives from Industry Associations	Member
(vii) Representative of ULB for sites in purview of MC	Member
(viii) Rep. of T & C Planning for sites outside purview of MC	Member
(ix) FM / PM, DIC	Convener

2.3.2. The recommendations of the Scrutiny Committee will be placed before the District level or State level committee as may be the case. The Department will also empanel district wise CA's to assist the Scrutiny Committee.

2.4. Competent Authority for Sanction

2.4.1. State Level Committee

The State Level Committee shall be competent authority for approval and sanction of fiscal incentives to large and anchor units. The composition of state Level committee shall be as under:

1.	Administrative Secretary, Industries & Commerce	Chairman
2.	Director of Industries & Commerce	Member
3.	Chief Executive Officer, PBIP	Member
4.	Representative of Department of Taxation	Member
5.	Representative of Department of Power	Member
6.	Representative of Department of HUD	Member
7.	Representative of Department of Local Govt.	Member
8.	Concerned Financial Institution	Member
9.	Two Members from the Industry Associations	Member
10.	Addl. Dir/Joint Dir/Deputy Director	Member-Secretary

2.4.2. District level committee

District Level Committee shall be competent authority for approval and sanction for Micro, Small & Medium Enterprises. The District Level committee shall have Deputy Commissioner as Chairman and the senior-most officers in the district of the following departments, authorities and boards as members:

(i).	Deputy Commissioner	Chairman
(ii).	General Manager, District Industries Centre	Member-Secretary
(iii).	Department of Finance	Member
(iv).	Department of Town and Country Planning	Member
(v).	Department of Labour	Member
(vi).	Department of Local Government	Member
(vii).	Department of Public Works	Member
(viii).	Department of Forests	Member
(ix).	Department of Taxation	Member
(x).	Director of Factories	Member
(xi).	Punjab Pollution Control Board	Member
(xii).	Chief-Engineer(Electrical), PSPCL	Member
(xiii).	Lead District Manager	Member
(xiv).	Concerned Financial Institution	Member
(xv).	Two members from Industry Associations	Member

2.4.3. Changes in the Forms and Standard Operating Procedures and Online Portal

Administrative Secretary, Industries and Commerce, Punjab shall be competent to prescribe and amend relevant forms and standard operating procedures. He shall also be competent to approve the necessary workflows, validations and other changes as may be required for Online Portal. Any changes in policy, procedures and other modalities will be made on the portal and no separate intimation would be required. The applicant is required to check the status of his application on the portal and the Department will update the status on portal only.

2.4.4. Appeals & Review

Appeal against orders passed by the District Committee shall lie with the State Level Committee.

Further, State Level Committee will be competent to review its orders on review petition filed by concerned applicant unit. The appeal / review shall be filed within 30 days from the date of communication of the order passed by District / State Level Committee.

2.4.5. Online Portal for Fiscal Incentives

The Department has set up Invest Punjab - Business First Portal by upgrading the existing one stop clearance system for sanction and disbursement of fiscal incentives to the eligible units. The Portal shall have the following salient features:

- (i) Standardization of procedures and timelines for incentives
- (ii) Providing all incentives through online Portal of the State
- (iii) Creating Combined Application Form for Incentive (ICAF-2013)
- (iv) Ensuring that the incentive applications are processed online by the concerned officers / departments and status of the application is updated at each step
- (v) Ensuring that the status of all incentive applications is available online

2.4.6. The Department will levy a processing fee to be fixed from time to time for the regulatory and fiscal services provided to the industry.

2.4.7. In case of portal not being in operation due to any technical, functional or any other reason, the Administrative Secretary, Industries and Commerce may allow offline processing of cases for a period by passing an order in writing.

2.5. Procedure for availing incentive of Exemption from Stamp Duty

All the eligible units shall apply on web portal in the prescribed application form - SD along with attachments for seeking exemption from Stamp Duty on purchase/ lease of land and building.

2.5.1. Reimbursement of Stamp Duty

All the eligible industrial units shall apply on web portal of the department in the prescribed application form - SD along with attachments within three months after commencement of commercial production to seek refund.

2.5.2. Other Conditions

- i. In the case of Stamp Duty exemption, the applicant needs to submit a bank guarantee equivalent to sum of stamp duty applicable, valid up to the date of commercial production/ operations.

- ii. Reimbursement of stamp duty shall be allowed for land or building which has been purchased/leased up to 3 years prior to the date of submission of application or after the date of application, by the same entity. The refund will be given only after the unit commences commercial production.
- iii. Quantum of incentive & other conditions shall be same as prescribed in chapter 3, 4, 5, 6, 7, 8 of the FIIP (R) 2013.

2.6. Procedure for availing incentive of Exemption from Electricity Duty

Application on prescribed Form – ED for the grant of electricity duty Exemption, along with listed documents would be submitted on the web portal.

- 2.6.1.** In the case of expansion projects, the incentive shall be governed by the provision of notification issued by PSPCL vide No. 217/221/DD/SR-52 dated: 04-05-16.
- 2.6.2.** Quantum of incentive & other conditions shall be same as prescribed in chapter 3,4,5,6,7,8 of the FIIP (R) 2013

2.7. Procedure for availing incentive of Exemption from Property Tax

Application on prescribed Form-PT for the grant of Property tax exemption, along with listed documents would be submitted on the web portal.

- 2.7.1.** Quantum of incentive & other conditions shall be same as prescribed in chapter 3,4,5,6,7, 8 of the FIIP (R) 2013

2.8. Procedure for availing incentive of Reimbursement of Incentivized SGST in lieu of VAT/CST retention in accordance with clause 1.3.14 of FIIP (R) 2013

a) Definition:

Incentivized State Goods and Services Tax (hereinafter “SGST”) to be considered for Reimbursement means that the eligible unit will be entitled to get reimbursement of SGST amount paid through cash ledger against the output liability of SGST on sale of eligible products. The eligible unit shall first have to utilize all the eligible ITC available in its Credit Ledger as per the provisions of Punjab Goods & Services Tax Act, 2017 (hereinafter “PGST Act, 2017”), before adjusting the SGST amount through Cash Ledger.

b) Terms and Conditions:

- (i)** Separate registration by eligible unit under GST: Eligible unit shall have to obtain a separate registration under PGST Act, 2017 for manufacturing of eligible products only. The eligible unit shall not carry out any trading activity not relating to eligible products from its place of business or any services not relating to eligible products without a prior express approval from the Department of Taxation. The eligible unit shall have to obtain a separate registration, if the unit carries out trading activity or any services not relating to eligible products.

Provided that if a unit which has already commenced production and is carrying out both trading and manufacturing activity shall maintain separate accounts and stocks for trading and manufacturing activity and shall obtain a separate registration for trading activity within 60 days from the date of issuance of this notification.

- (ii)** Incentives shall be allowed only for eligible goods manufactured in the eligible unit and not on the resale of goods.
- (iii)** (a) The Incentivized SGST reimbursement shall be available to the eligible unit only on the

- eligible goods sold for consumption in Punjab only;
- (b) While claiming the incentives, the eligible unit shall give an undertaking that, to the best of its knowledge & record, the goods on which incentives have been claimed, were finally sold in the State of Punjab only;
 - (c) The eligible unit shall distinguish between the goods for sale in Punjab and goods for sale outside Punjab;
 - (d) The eligible unit shall make a mechanism to gather market intelligence from time-to-time to get alert about possible diversion of eligible goods for inter-state consumption and take steps commensurate with such diversion in consultation with the State Government;
 - (e) The eligible unit shall act with sufficient alacrity if the State Government provides any evidence of material diversion of any incentivized goods for inter-State consumption;
 - (f) The eligible unit shall take such other steps as are consistent for the purpose of enforcing the spirit of the provision that the eligible goods are not diverted in any material quantity outside the State;
 - (g) The eligible unit shall devise appropriate mechanism so that its distributors or buyers of eligible goods are sufficiently deterred from indulging in any unscrupulous practice for the diversion of intra-state supplies for inter-state supplies;
 - (h) The eligible unit shall also undertake that, If subsequently, it comes to the knowledge of the eligible unit or of the department that the goods on which incentives have been claimed were sold in violation of sub clauses (a) & (b) of the clause (iii), the corresponding amount of incentives along with simple interest @ 18% from the date of disbursement upto the date of payment shall be refunded to the State-exchequer by the unit. This shall be in addition to any other action taken/liable to be taken by any other competent authority under any law in force;
- (iv) If the industrial undertaking is already manufacturing the same product in one or more existing industrial units in Punjab owned by it or by its subsidiary, then the total statewide turnover from all such units including the new unit(s) of the same product for five consecutive years commencing from the year in which the industrial undertaking avails incentive under this notification shall not be lower than the statewide average turnover of the same product in the immediately preceding three financial years from the year in which the industrial undertaking avails incentive under this notification. If the total turnover in any of the five consecutive years is lower than the average turnover of the immediately preceding three years from the year in which the industrial undertaking avails incentive under this notification, the incentive under the Head of Incentivized SGST reimbursement shall be revoked for that financial year.
- (v) The competent person authorized by Administrative Secretary, Department of Excise & Taxation shall certify Incentivized SGST deposited by the eligible unit during the financial year for which claim has been filed, in prescribed format SGST-1.
- (vi) The eligible unit shall also submit the details of amount of reimbursement claimed in the prescribed preforms duly certified by a Chartered Accountant. The Performa shall include a declaration by the eligible unit stating that it has not shown its inter-state sales as intra-state sales through any intermediary controlled by it in order to get higher incentives.
- (vii) Application on prescribed Form - SGST for the grant of Investment subsidy along with

listed documents would be submitted to the competent authority, on web portal of the department within twelve months of closing of the financial year. The claim for the years 01-04-2013 to 31-03-2018 shall be submitted by 31-03-2020.

- (viii) All other conditions as mentioned in the Fiscal Incentives for Industrial Promotion(R)-2013 shall be applicable.
- (ix) In the case of units claiming incentive as an expansion unit, the provisions notified by Department of Excise & Taxation vide Notification No. G.S.R. 19/P.A.8/2005/Ss.8-E and 70/2015 dated 06-04-2015 shall be applicable.

2.8.1. Quantum of incentive & other conditions shall be same as prescribed in chapter 3, 4, 5, 6, 7, 8 of the FIIP (R) 2013.

2.9. Procedure for availing incentive of Exemption of Market Fee, Rural Development Fund and Infrastructure Development Cess

Application on prescribed Form FP for exemption of the Market Fee, Rural Development Fee and other State taxes paid for purchase of raw material along with listed documents would be submitted on the web portal of the department.

2.9.1. Quantum of incentive & other conditions shall be same as prescribed in chapter 4, & 6 of the FIIP (R) 2013

11. In Clause 3.3.3.2 of Chapter-3, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.
12. In Clause 4.2.3.2 of Chapter-4, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.
13. In Clause 5.2.3.2 of Chapter-5, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.
14. In Clause 6.2.3.2 of Chapter-6, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.
15. In Clause 7.2.3.2 of Chapter-7, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.
16. In Clause 8.3.3.2 of Chapter-8, the line “The incentive shall be disbursed after the issue of LoIFI” shall be deleted.

The 29th July, 2019

Sd/-

VINI MAHAJAN, IAS

Additional Chief Secretary to Govt of Punjab
Department of Industries and Commerce

Form-SD- Application for claiming Incentives of Exemption/Reimbursement of Stamp Duty

S.No.	Particulars	Details
1.	Name of the Seller	
2.	Name of the Buyer	
3.	Land Detail (Area in A-K-M) for which exemption/reimbursement is being claimed.	
4.	Name of Village	
5.	Hadbast No	
6.	Detail of land with Khasra Numbers	
7.	Date of registration of Sale/lease deed(s) in case of reimbursement only (attach copy of sale/lease deed)	
8.	Date of mutations of sale/lease deed(s), in case of reimbursement only.(Attach copy of mutation)	
9.	Amount of Stamp Duty paid as per sale deed/lease deed(s) (Attach certificate issued by Tehsildar)	
10.	Date/dates of sale agreement/Agreements in case of exemption.	
11.	Amount of stamp duty payable in case of exemption.(Attach certificate issued by Tehsildar)	
12.	Date/dates of sale agreement/Agreements	
13.	Concerned Sub-Registrar.	
14.	Date of Commencement of production in case of reimbursement	
15.	Tentative date of production , in case of exemption	
16.	Detail of Bank Guarantee Furnished: - Name of the bank Bank Branch Address Amount of bank Guarantee Date of Issuance of Bank Guarantee in the favour of Director of Industries & Commerce, Punjab up to the tentative date of Production as mentioned in col 15 above.	
17.	Subsidy/exemption/reimbursement already been availed (under any scheme). Details of any subsidy application pending with : Govt. of India/Govt. of Punjab/Govt. agencies	

Documents to be submitted**For Reimbursement**

S.No.	Name of Document
1	Photocopies of the Sale deed/lease deed registered with concerned sub-registrar showing the details of stamp duty
2	A verification report from the concerned Tehsildar regarding registration of Sales deed(s) and payment of Stamp duty

For Exemption

S.No	Name of Document
1	Copy of Sale Agreement
2	Original bank guarantee equal to the sum of amount of stamp duty valid upto the date of the commencement of commercial production
3	A verification report of the Tehsildar regarding the Stamp Duty payable.

Common Application Form for Incentive (ICAF-2013)

Common Application Form for Incentive (ICAF)

	Particulars	Details
1	Name and address of the applicant unit/SPV/Association	
	Applicant unit's Landline number	
	Mobile no.	
	Location of the applicant unit	District Sub-Division Village/Town Police Station Post Office Ward Gram Panchayat
	In case of Branch, Address of Head Office/ Registered office of the applicant	
	Permanent email id	
2	Particulars of Proprietor / Partners / Directors Promoter	Name: Address: Phone: Fax: Email:
3	Address of Unit	Name: Address: Phone: Fax: Email:
4	Type of organization	Govt. Institution /organization: Industry Association: University: NGO: Co-operative: Proprietor: Partnership: Pvt Ltd: Others
	Category of Unit	
	i) Micro/Small/ Medium/large	
	Sector along with relevant chapter of FIIP (R) 2013 and Main Product	
5*	Financial Status (Applicable for expansion)	Turnover: Profit:
6	I.E.M. No. in case of large units	
7*	Udyog Aadhar Memorandum No. in case of MSME units	
8.	Name of the Product /Service	
9.*	Date of Commercial production-in the case of new unit or after the expansion of existing unit	
10*	VAT No./GST registration no. and Date (Enclose copy of certificates)	Registration no. Date.
11	PAN No. (Enclose Copy)	PAN no.
12	Certificate of registration, Incorporation certificate in case of company, Firm registration certificate in case of Partnership firm, Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern, for any other entity registration certificate of respective registering authority.	Certificate of registration: Incorporation certificate: Firm registration certificate: Bankers certificate or Shop and Establishment Act certificate:

Other:

Registration certificate of respective
registering authority:

13* Copy of Electricity Bill

14 (i) Copy of DPR

Cost of Project as per DPR certified by CAG empanelled
CAs/PSIDC/SIDBI/State Empanelled Agencies

	Proposed in DPR	Actual*
a) Building Construction	Rs.	Rs.
b) Plant and Machinery**	Rs.	Rs.
c) Electric Installation & Fittings	Rs.	Rs.
d) Tools, jigs, fixture, dies, specialized vehicles	Rs.	Rs.
e) Other Fixed investments (specify)	Rs.	Rs.
Total Fixed Capital Cost	Rs.	Rs.
Means of Finance:	Proposed in DPR	Actual
(i) Bank/Financial Institution(in)	Rs.	Rs.
(ii) Promoters /Investors Contribution	Rs.	Rs.
(iii) Un-Secured Loan	Rs.	Rs.

Total15 Name of the Proprietor or authorized signatory as per copy of
resolution of board of directors in the case of companies and
power of attorney in case of partnership firms, as the case may be

Bank Detail of the Unit*

Branch Name and Address

Type of Account

Account Number

IFSC code

MICR code

16 Regulatory Clearances contained in LORC I, obtained from the
Bureau or not? (Yes or No)17 Dates of all regulatory clearances obtained along with dates
of LORCs issued.LORC I Forest Land NOC
Change of Land Use
Consent to Establish
Release of Temp Power
ConnectionLORC II Building Plan Approval
Principle Employer
Registration for contract

		Labour Erection of Boiler Provisional Fire NOC Release of permanent power connection
	LORC III	Boiler Registration Electrical Equipment Approval Factories Registration & License Certificate of Stability Building Completion Certificate Permission for Water Connection Permission for Sewer Connection Final Fire Certificate Consent to operate (Water, Air and Hazardous Waste)
18	Dates of start and end of construction activity	From..... to.....
19	Date of purchase of machinery	From..... to.....
20	Date of installation of machinery	From..... to.....
21	Whether the unit availed any incentive/subsidy/ scheme etc. availed under any other scheme/policy of State Govt. or Central Govt. (if yes, the amount so availed / to be availed under the said scheme)	Name of Scheme Availed / To be availed Amount
22	Whether the unit has already availed Stamp Duty Exemption or any other incentive under FIIP(R)-2013 If Yes, then mention Quantum of incentive	
23	First Sale Bill after commercial production / expansion production, as the case may be	Invoice number and date
24	Apportionment of Incentives(Strike out which is not applicable) Name of Incentives	Quantum as %age of FCI
	(1)VAT	
	(2) Incentivized SGST	
	(3) Property Tax	
	(4) Stamp Duty	
	(5) Electricity Duty	
	(6) In case of tourism projects	
	a)Purchase Tax	
	b) Luxury Tax	
	c) Annual Licence Fee	
	(7)In case of Agro & Food Processing	

a) Mandi Fee

b) Rural Development Fee

25 Revised Apportionment of incentive after verification of FCI by Scrutiny Committee (Strike out which is not applicable)

Name of Incentives

Quantum as %age of FCI

(1)VAT

(2) Incentivized SGST

(3) Property Tax

(4) Stamp Duty

(5) Electricity Duty

(6) In case of tourism projects

a)Purchase Tax

b) Luxury Tax

c) Annual Licence Fee

(7)In case of Agro & Food Processing

a) Mandi Fee

b) Rural Development Fee

* Applicable only in the case of unit in commercial production

** For Tourism Projects the Machinery & Equipment cost may also include the amount incurred on Plant & Machinery as per Notification No.10/9/2016-2TC/807669 dated: 29-07-2016.

Undertaking:

Unit has not violated the condition of regulatory clearances, in terms of clause 1.3.21 of FIIP(R)-2013 notified vide No.17/7/2014-ASI/1372 Date: 09.11.2015.

Documents to be submitted

- Documentary evidence of all regulatory clearance granted
- Duly appraised detailed project Report including optimum land requirement certificate from the CAG empanelled CAs/PSIDC/SIDBI/State Empanelled Agencies.
- Certificate of FCI by CA and certificate from financial Institution/Scheduled commercial Bank regarding FCI
- Details of incentive/s if availed under any other Policy/Scheme/package of the State Government or Government of India
- Apportionment of incentives as per proposed FCI
- CA certificate regarding 25% value addition in case of manufacturing units.
- Proof of Date of Commercial production (first sale bill etc.)
- Copy of UAM or part B of IEM as the case may be
- PAN Card
- Copy of Partnership Deed in the case of partnership firm
- Copy of the Memorandum of Association in the case of company

- Copy of Certificate of Incorporation issued by Registrar of Companies in the case of companies or Form A & C issued by Registrar of firms in the case of Partnership firms or Bankers certificate or Shop and Establishment Act certificate in case of Proprietary concern or any other entity registration certificate of respective registering authority.
- Copy of resolution of board of directors in the case of companies and power of attorney in case of partnership firms, as the case may be in favour of authorized signatory
- Copy of latest electricity bill
- Declaration as per Self Declaration Form
- Item wise, Bill wise list of expenditure on building, plant & machinery and equipment, certified by the CA, in the prescribed form supported by copy of the self-attested bill/invoices.
- Details alongwith dates of all regulatory clearances obtained.

Form– ED:-Application for Exemption from Electricity Duty

Sr. No.	Particulars	Details
1	Contract Account No.	
2	Date of release of electric connection (Attach copy of certificate issued by AE/AEE of PSPCL)	
3	Sanctioned Connected Load (Attach copy of certificate issued by AE/AEE of PSPCL)	
4	Sanctioned Connected Demand (Attach copy of certificate issued by AE/AEE of PSPCL)	
7	Whether the unit falls under the restrictive/ negative list. (Yes/No)	
8	Period for exemption from ED as per Policy	

Documents to be submitted

S.No	Name of Document
1.	Copy of the certificate issued by concerned AE/AEE PSPCL regarding release of Electricity connection.(Prescribed Form ED1)

FORM ED1: Electricity Duty

Performa for detail of electrical installation of M/S _____

Sr. No.	Sanctioned connected load	Date of release of electrical connection
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AE/AEE of PSPCL

Form PT: - Application for the Property Tax Exemption

Sr.No.	Particulars	Details
1	Name of location of Municipal Area	
2	Office built up space (sq. ft.) (including basement, Ground floor and other floors)/Vacant area	
3	Name of the owner of building	
4	Amount of property tax payable in Form III	

Documents to be submitted

S.No.	Name of Document
1.	Performa signed by concerned Commissioner/EO of Municipal area (Form PT1)
2.	Copy of registered property document

Form PT1:- Performa for detail of Property tax of building bearing no. _____ falling in _____ municipal area, registered in the name of sh. _____

Sr. No.	Built up area of the Building(including basement, Ground floor and other floors)/Vacant Area	Property tax Payable per year	Purpose for which building is being used	Remarks if any

Form-SGST: - Application for Investment subsidy by way of Reimbursement of Incentivized SGST/ VAT on intra-state sale

S.No.	Particular	Detail
1.	Name of the Unit	
2.	VAT/GSTIN No.	
3.	Whether the project is new/ expansion	
4.	Financial Year	
5.	Date of commercial production	
6.	Details of VAT / CST deposited by the new unit during the financial years before the introduction of GST regime (year and amount) for which exemption is claimed	
7.	Details of Incentivized SGST deposited by the new unit during the financial year for which claim of reimbursement has been filed(Attach Certificate by competent authority)	
(i)	Month ending _____	
(ii)	Month ending _____	

(iii)	Month ending _____
(iv)	Month ending _____
(v)	Month ending _____
(vi)	Month ending _____
(vii)	Month ending _____
(viii)	Month ending _____
(ix)	Month ending _____
(x)	Month ending _____
(xi)	Month ending _____
(xii)	Month ending _____

8. Amount of Incentivized SGST claimed for reimbursement: -

9.	Incentivized Amount claimed in previous years.	Year	Amount
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Documents to be submitted

S.No.	Name of Document
1	Certificate from competent authority regarding Incentivized SGST deposited by the unit during the financial year for which claim has been filed, in prescribed format SGST 1

Form SGST 1: - Reimbursement of Incentivized SGST/VAT

1.	Name and Address of the Industrial Unit
2.	Office Address: Whether the project is new/ expansion
3.	GST Registration No.:
4.	Goods/Products manufactured by the unit:
5.	Total Net VAT/ SGST paid on goods produced by the unit at _____ and sold in Punjab by the eligible unit
(i)	Month ending _____
(ii)	Month ending _____
(iii)	Month ending _____
(iv)	Month ending _____
(v)	Month ending _____
(vi)	Month ending _____
(vii)	Month ending _____
(viii)	Month ending _____

(ix)	Month ending _____
(x)	Month ending _____
(xi)	Month ending _____
(xii)	Month ending _____

Total

6. It is also certified that no refund what so ever has been made to the unit out of the above amount given in Sr. No. 5.

Date:

Competent Authority
(Department of Excise & Taxation)

**Form-FP: - Scheme for exemption of various taxes on Textile, Agro &
food processing industries**

S.No.	Particulars	Details	
1.	Type of raw material on which exemption is applied:	Approx. Quantity per year in MT	Approx. Amount
	Item 1		
	Item 2		
	Item 3		
2.	Detail of tentative production		
	Item 1		
	Item 2		
	Item 3		
3.	Details of State taxes to be paid as certified by the Secretary Market Committee in the prescribed format		

Documents to be submitted

Sr. No.	Name of Document
1	Certificate from Secretary Market Committee regarding state taxes payable in the prescribed Form 5

Form 1: Declaration

1. I, _____ do hereby solemnly state that I am proprietor/ partner/ director/ _____ of M/s _____ located _____ which is engaged in the manufacturing of _____ and I have been authorized to file the application for _____ (Name of the Incentive scheme) under FIIP (R) 2013.
2. I do hereby affirm that all statutory Regulatory approval/Regulatory Clearances required for setting up/ operation of my unit shall be obtained/have been obtained.
3. I do hereby affirm that the particulars given in the application are correct. In case any of the statement/ information furnished in the application/ documents later found to be wrong or incorrect or misleading, I do hereby undertake to refund the entire amount of benefit granted to me along with compound rate of interest @12% per annum, besides facing legal action in case facts contained in this application are proved to be wrong at the time of verification/checking or otherwise at any stage.

Place:

Name & signature of the authorized person

Date:

Seal of the company

Form 2

Certificate from Chartered Accountant regarding Fixed Capital Investment (on a CA letter head) in accordance with the Detailed Schemes and Operational Guidelines for availing Fiscal Incentives under FIIP (R) 2013

To whom it may concern

The records of M/s.....with their regd. office at.....and factory located at.....in respect of investment in new Fixed Capital Investment (original purchase value) of the company has been verified in accordance with criteria mentioned under clause ____ of the scheme. It is certified that the investment in new Fixed Capital Investment as on datestands as Rs.....as per detail given below:

a) Building cost

b) Plant & Machinery/ equipments

c) Total

* case of expansion, indicate Fixed Capital Investment of additional new investment and existing investment (Original Value) separately.

Dated:

Name & signature of the Chartered Accountant

With stamps & CA membership number

[illegible]

Dated:

Signature of the applicant (with seal)

Certified by the Chartered Accountant

Name & signature of the Chartered Accountant

With stamps & CA membership number

Dated:

Form 5: Certificate from Secretary Market Committee

Certificate from Secretary Market Committee regarding Market Fee, Rural Development Fee and other State taxes (which are collected by Market Committee) paid for purchase of raw material for textile, Agro & food processing unit.

No. _____

Dated:

To whom it may concern

It is certified that M/s.....with their regd. Office at.....and factory located at is liable to pay following taxes for the purchase of raw material for textile, Agro & food processing unit during the year _____ as per the following details:-

- | | |
|-------------------------------------|--------|
| 1. Market fees @ | %..... |
| 2. Rural Development Fee @ | %..... |
| 3. Other state taxes (Pl specify) @ | %..... |

Name & signature of the Secretary Market Committee

With stamp